

FEE TRANSMITTAL

Electronic Version v08

Stylesheet Version v08.0

Title of Invention	VERTICAL SEMICONDUCTOR DEVICES																												
Application Number :																													
Date :																													
First Named Applicant:	Hiroyuki Akatsu																												
Attorney Docket Number:	FIS920030390																												
TOTAL FEE AUTHORIZED \$ 850																													
Patent fees are subject to annual revisions on or about October 1st of each year.																													
Filing as large entity																													
BASIC FILING FEE																													
<table border="1"><thead><tr><th>Fee Description</th><th>Fee Code</th><th colspan="2">Amount \$</th><th colspan="2">Fee Paid \$</th></tr></thead><tbody><tr><td>Utility Filing Fee</td><td>1001</td><td colspan="2">770</td><td colspan="2">770</td></tr><tr><td colspan="6">Subtotal For Basic Filing Fees: \$ 770</td></tr></tbody></table>						Fee Description	Fee Code	Amount \$		Fee Paid \$		Utility Filing Fee	1001	770		770		Subtotal For Basic Filing Fees: \$ 770											
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Subtotal For Additional Fees: \$80																													
AUTHORIZED BILLING INFORMATION																													
The commissioner is hereby authorized to charge indicated fees and credit any overpayments to:																													
Deposit account number:	090458																												
Deposit name:	International Business Machines Corporation																												
Deposit authorized name:	Steven Capella																												
Signature:	Steven Capella / s /																												

Date (YYYYMMDD):

2004-03-17

Charge Assignment Fees Required Under 37 C.F.R. Section 1.21 (h).

Charge Any Additional Fee Required Under 37 C.F.R. Sections 1.16 and 1.17.